

Sales and use tax exemption certificate for manufacturing machinery and equipment

This certificate is for:

- Single use You need to show this certificate each time you buy an exempt item.
- Blanket certificate You can use this certificate anytime, as long as you and the seller have a recurring business relationship. A recurring business relationship means you have at least one sale transaction within 12 months (RCW 82.08.020(7)(c)).

Seller's name _____

Buyer information

UBI number or account ID _____

Name _____

Mailing address _____

City _____ State _____ Zip _____

By using this certificate, you agree that:

- you are a qualified manufacturer, processor for hire, or business that engages in testing for a manufacturer or processor for hire, **and**
- you will use the items you buy directly in a manufacturing, processing for hire or testing operation.

The seller must keep a copy of this certificate for their records. Do not attach to the combined excise tax return.

By signing this certificate, you are agreeing that you are fully aware of the legal penalties for fraud and tax evasion.

Buyer or Authorized agent of buyer (please print) _____

Signature _____ Title _____ Date _____

You can use this exemption for machinery and equipment that:

- acts upon or interacts with an item of tangible personal property
- conveys, transports, handles, or temporarily stores an item of tangible personal property at the manufacturing site
- controls, guides, measures, verifies, aligns, regulates, or tests tangible personal property
- provides physical support for or access to tangible personal property
- produces steam or mechanical power for, or lubricates machinery and equipment
- produces another item of tangible personal property for use in the manufacturing operation or research and development operation
- places tangible personal property in the container, package, or wrapping in which the tangible personal property is normally sold or transported
- is integral to research and development, or
- is a repair and replacement part or repair/cleaning labor for eligible items.

You cannot use this exemption for:

- consumable items
- hand-powered tools
- property with a useful life of less than one year
- building fixtures that you affix to the building that become a physical part of the building, and are not integral to the manufacturing operation. This includes utility systems for heating, ventilation, air conditioning, communications, plumbing, or electrical.

Resources

[WAC 458-20-13601](#), [RCW 82.63010](#)

Industry Guide: [Manufacturing](#)

[ETA's](#)

Special Notice: [Sales and Use Tax Exemption for Qualifying Manufacturing Machinery and Equipment Clarified](#)

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